

WAC 458-12-175 “Listing of property – Public lands – Leasehold interests and

WAC 458-12-180 “Listing of property – Public lands – Public body as lessee –

Date last reviewed: **9/98**

Current Reviewer: **Kim M. Qually**

Date current review completed: **8/28/01**

Is this document being reviewed at this time because of a taxpayer or association request?

YES ☐ **NO** ☒

Type an “x” in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Related statutes, ancillary documents, court decisions, BTA decisions, and WTDs:

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule not identified in the previous review of this rule that should be incorporated?
	X	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or



		Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
X		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

Det. No. 00-196, 20 WTD 279 (2001) - Amounts a public lessor received from lessees to compensate the lessor for improvements made to the leased property and amounts the lessor credited to the lessees for improvements the lessees made to the leased property are properly included in contract rent unless certain conditions apply. This information can be used to clarify existing practices regarding improvements on public property.

Nothing else has changed since the rules were last reviewed.

2. Additional information: Identify any additional issues (other than that noted above or in the previous review) that should addressed or incorporated into the rule. **None**

3. LISTING OF DOCUMENTS REVIEWED:

Statute(s) Implemented:

RCW 84.36.010 “Public property exempt”

RCW 84.36.451 “Right to occupy or use certain public property (including leasehold interest)”

RCW 84.60.050 “Acquisition by governmental unit property subject to tax lien or placement under agreement or order of immediate possession or use - Effect”

by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use – Segregation of taxes if only part of parcel required”

Chapter 82.29A RCW “Leasehold excise tax”

Ancillary Documents (i.e., ETAs, PTBs, and ADs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**



Administrative Decisions (e.g., WTDs):

Det. No. 00-196, 20 WTD 279 (2001) – LET - improvements on public property

Attorney General's Opinions (AGOs): **None**

Other Documents: **None**

4. Review Recommendation:

 X **Amend**

 Repeal (Appropriate when repeal is not conditioned upon another rule-making action.)

 Leave as is (Appropriate even if the recommendation is to incorporate the current information into another rule.)

 Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)

Explanation of recommendation: Provide a brief summary of any changes you've identified/recommended earlier in this review document. If this recommendation differs from that of the previous review, explain the basis for this difference. If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

The previous recommendation was to consolidate these 5 rules into one rule dealing with the taxation of public land and improvements thereon. This is still a valid recommendation. The consolidated rule should also be written in the format now preferred by the Department. There is no immediate need to consolidate and amend these rules because they do not contain any inaccurate information. These rules may be amended as time allows.

5. Manager action: Date: _____

 Reviewed and accepted recommendation

Amendment priority:

 1



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